

OVERVIEW

TABLE OF CONTENTS

| | |
|----|-----------------------------------|
| 15 | Overview Introduction |
| 16 | Financial Organization Chart |
| 17 | Summary by Fund |
| 18 | Operating vs. Capital |
| 19 | Total Revenues by Fund & Type |
| 20 | Total Expenditures by Fund & Type |
| 21 | Total Expenditures by Department |
| 22 | Fund Balance |
| 24 | Staffing Overview |
| 27 | Property Tax |
| 28 | Sales Tax |
| 29 | General Fund Revenues |
| 32 | General Fund Expenditures |
| 34 | Budget Additions for 2021-2022 |
| 35 | Other General Fund Components |
| 36 | Special Revenue Funds Overview |
| 37 | Debt Service Funds Overview |
| 38 | Capital Project Funds Overview |
| 39 | Enterprise Funds Overview |
| 40 | Internal Service Funds Overview |
| 42 | Capital Projects Overview |
| 45 | Motel Tax |
| 46 | Community Funding |
| 47 | Department Requests |



Overview Introduction

2021-22 Adopted Biennial Budget

On June 2, 2020, the Puyallup City Council unanimously approved Ordinance No. 3209, establishing a biennial budget process effective January 1, 2021. The resulting 2021-22 Adopted Biennial Budget has been developed by staff in accordance with state law and city policy. It was submitted to Council for their consideration and potential modification, with adoption of the final biennial budget on November 17, 2020.

The adopted budget was developed in a climate of economic uncertainty, largely due to the COVID-19 pandemic and its impact on the lives of residents, viability of businesses and city finances. Statewide taxable retail sales dropped 5% over the last 12 months and Puyallup has experienced its share of sales tax losses, especially in Q1 and Q2. However, sales tax collections rebounded significantly in the last half of the year, with monthly receipts coming in as would be expected in a normal year. While it may be a positive trend, this rebound was wholly unexpected and cannot be relied upon to continue and further complicates traditional revenue forecasting techniques.

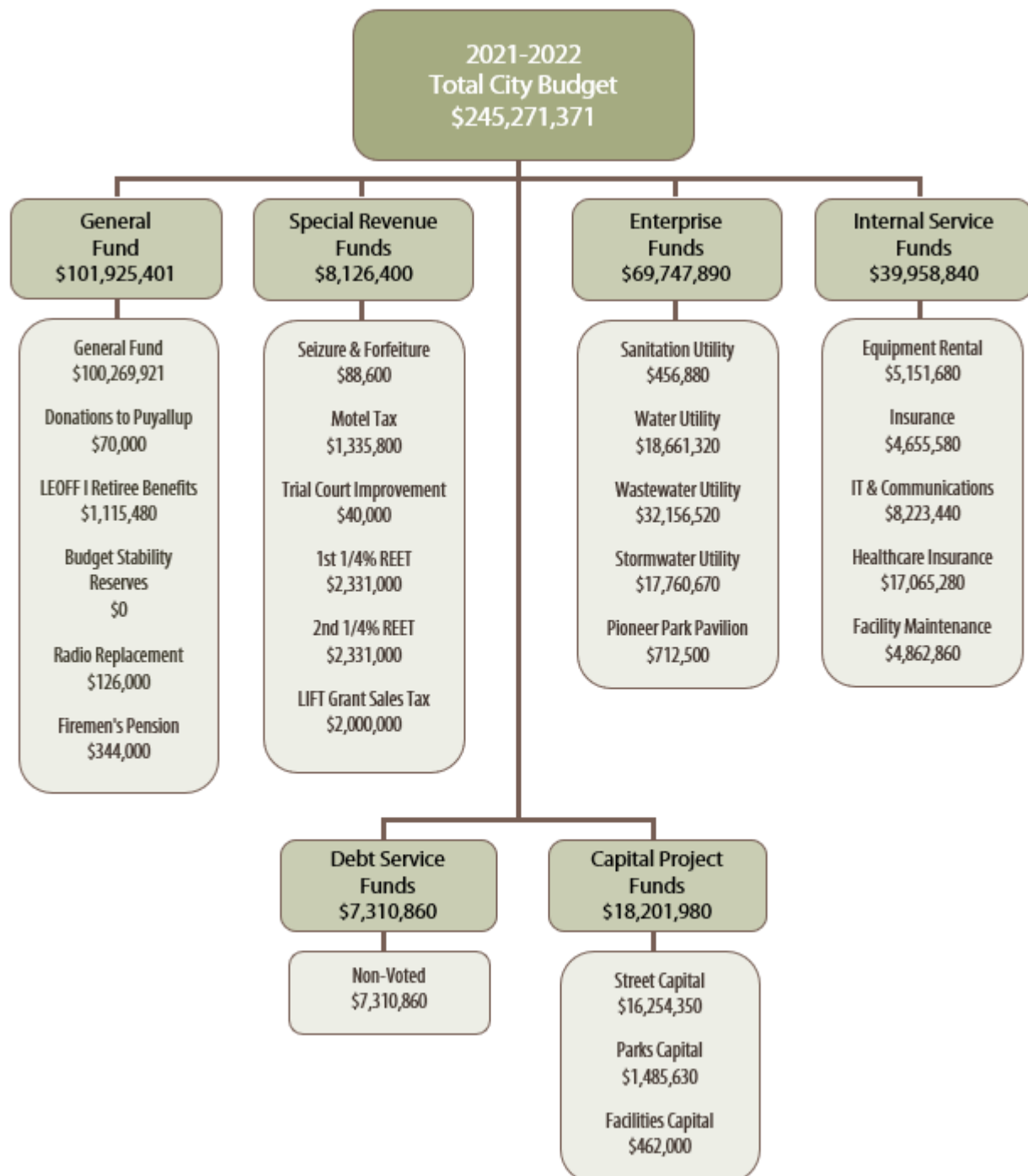
Because of the uncertainty and many unknowns still at play, the 2021-22 adopted budget is built upon extremely conservative revenue projections. The revenues continue to be based on the budget stability policy, with two exceptions: sales tax and development engineering fees. Both sources are heavily influenced by the economy and have been reduced from the normal calculations provided by the budget stability policy. The intent is to provide another layer of resiliency during these difficult times.

The projected revenues provide adequate sustainable funding for our essential and core ongoing programs - Police, Parks, Development Services and Public Works. Funding available for new initiatives was extremely limited, especially in 2021. Recommended additions included in the budget are based on need and value to the public. It is a balanced budget and reflects the ongoing commitment to providing valuable government services to our residents and businesses in a cost-effective and efficient manner.

The adopted biennial budget totals \$245 million, including transfers of \$38 million and internal service charges of \$20 million, both of which are essentially double-counting expenditures. After eliminating transfers and internal service charges, the net budget for the biennium is \$187.3 million.

The following **Budget Overview** summarizes the adopted budget and provides information related to fund balances, staffing and primary revenue sources. It contains a discussion of the General Fund, including budgetary assumptions, revenue projections and major expenditure changes. The remaining funds are presented by fund classification and capital investments are summarized. Also included is the distribution of Motel Tax and Community Grant funds based the recommendations from the Lodging Tax Advisory Committee and Community Funding Advisory Committee.

2021-2022 Financial Organization Chart



Summary by Fund

2021-2022 Combined

| Fund Name | Projected | | | Change in | |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|----------------|
| | Beginning Cash | Revenues | Expenditures | Ending Cash | Cash Balance |
| General Fund | 4,942,609 | 100,282,140 | 100,269,921 | 4,954,829 | 12,220 |
| Budget Stability Reserves | 1,218,293 | 6,480 | - | 1,224,773 | 6,480 |
| Donations To Puyallup | 102,369 | 18,240 | 70,000 | 50,609 | (51,760) |
| Leoff I Retiree Benefits Fund | 1,075,477 | 1,308,660 | 1,115,480 | 1,268,657 | 193,180 |
| Radio Replacement Fund | 382,716 | 210,200 | 126,000 | 466,916 | 84,200 |
| Firemen's Pension Fund | 1,083,643 | 293,300 | 344,000 | 1,032,943 | (50,700) |
| Special Revenue Funds | | | | | |
| Seizure And Forfeiture Fund | 79,322 | 65,200 | 88,600 | 55,922 | (23,400) |
| Motel Tax Fund | 525,809 | 2,795,260 | 1,335,800 | 1,985,269 | 1,459,460 |
| Trial Court Improvement Fund | 7,769 | 43,870 | 40,000 | 11,639 | 3,870 |
| Lift Grant Fund | 1,109,361 | 2,022,000 | 2,000,000 | 1,131,361 | 22,000 |
| First 1/4% REET | 615,159 | 2,011,000 | 2,331,000 | 295,159 | (320,000) |
| Second 1/4% REET | 620,202 | 2,011,000 | 2,331,000 | 300,202 | (320,000) |
| Debt Service Funds | | | | | |
| Voted Debt Service | 20,407 | - | - | 20,407 | - |
| Non Voted Debt Service | 257,052 | 7,310,850 | 7,310,860 | 257,042 | (10) |
| Capital Projects Funds | | | | | |
| Street Fund | 1,619,732 | 15,968,710 | 16,254,350 | 1,334,092 | (285,640) |
| Capital Improvement Fund | 710,990 | 2,189,360 | 1,485,630 | 1,414,720 | 703,730 |
| Facility Projects Ops (Civic Center) | 1,772,358 | 380,340 | 462,000 | 1,690,698 | (81,660) |
| Enterprise Funds | | | | | |
| Sanitation | 297,288 | 905,110 | 456,880 | 745,518 | 448,230 |
| Water Fund | 916,035 | 18,789,170 | 18,661,320 | 1,043,885 | 127,850 |
| Sewer Fund | 1,523,317 | 33,384,410 | 32,156,520 | 2,751,207 | 1,227,890 |
| Stormwater Fund | 3,410,736 | 16,407,550 | 17,760,670 | 2,057,616 | (1,353,120) |
| Pavilion Fund | 185,432 | 578,500 | 712,500 | 51,432 | (134,000) |
| Internal Service Funds | | | | | |
| Equipment Rental | 1,622,402 | 4,781,580 | 5,151,680 | 1,252,302 | (370,100) |
| Insurance Fund | 1,459,072 | 4,756,000 | 4,655,580 | 1,559,492 | 100,420 |
| Info Tech And Communications | 877,122 | 7,356,300 | 8,223,440 | 9,982 | (867,140) |
| Healthcare Insurance Fund | 4,301,222 | 16,958,990 | 17,065,280 | 4,194,932 | (106,290) |
| Facility Maintenance Fund | 92,611 | 4,912,000 | 4,862,860 | 141,751 | 49,140 |
| Total All Funds | 30,828,505 | 245,746,220 | 245,271,371 | 31,303,355 | 474,850 |
| Total Budget: | | 245,746,220 | 245,271,371 | | |
| Less Transfers | | (38,014,350) | (38,014,350) | | |
| Less Internal Service Charges | | (19,949,820) | (19,949,820) | | |
| Net Budget | | 187,782,050 | 187,307,201 | | |

*The Net Budget removes all double counting from Internal Services and Transfers, reflecting the true revenues and expenditures

Budget Comparison 2020-2022

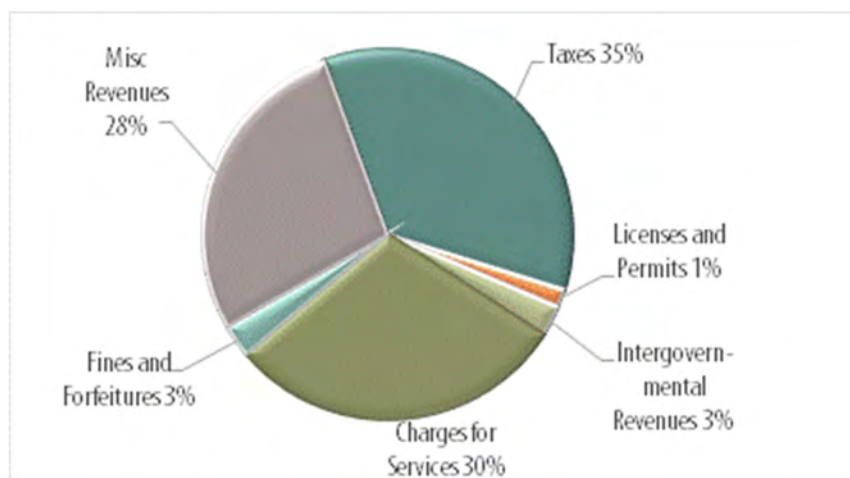
Operating vs. Capital

| Fund | 2022 Budget | | | 2021 Budget | | | 2020 Budget | | |
|--------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|
| | Operating | Capital | Total | Operating | Capital | Total | Operating | Capital | Total |
| General Fund: | | | | | | | | | |
| General Fund | 50,539,091 | | 50,539,091 | 49,708,830 | 22,000 | 49,730,830 | 52,238,246 | 155,000 | 52,393,246 |
| Donations to Puyallup | 35,000 | | 35,000 | 35,000 | | 35,000 | 35,000 | | 35,000 |
| LEOFF I Retiree Benefits Fund | 557,640 | | 557,640 | 557,840 | | 557,840 | 560,344 | | 560,344 |
| Budget Stability Reserves | | | - | | | - | 3,000,000 | | 3,000,000 |
| Radio Replacement Fund | | 63,000 | 63,000 | | 63,000 | 63,000 | | 63,000 | 63,000 |
| Firemen's Pension Fund | 172,000 | | 172,000 | 172,000 | | 172,000 | 172,000 | | 172,000 |
| Special Revenue Funds: | | | | | | | | | |
| Seizure & Forfeiture Fund | 43,120 | | 43,120 | 45,480 | | 45,480 | 102,167 | | 102,167 |
| Motel Tax Fund | 579,900 | | 579,900 | 755,900 | | 755,900 | 841,081 | | 841,081 |
| Trial Court Improvements Fund | 20,000 | | 20,000 | 20,000 | | 20,000 | 20,000 | | 20,000 |
| First 1/4% REET | 1,100,000 | | 1,100,000 | 1,231,000 | | 1,231,000 | 1,069,500 | | 1,069,500 |
| Second 1/4% REET | 1,100,000 | | 1,100,000 | 1,231,000 | | 1,231,000 | 1,069,500 | | 1,069,500 |
| LIFT Grant Fund | 1,000,000 | | 1,000,000 | 1,000,000 | | 1,000,000 | 1,000,000 | | 1,000,000 |
| Debt Service Funds: | | | | | | | | | |
| Voted Debt Service | | | - | - | | - | | | - |
| Non Voted Debt Service | 3,588,790 | | 3,588,790 | 3,722,070 | | 3,722,070 | 3,980,340 | | 3,980,340 |
| Capital Projects Funds: | | | | | | | | | |
| Street Capital Projects | 5,339,770 | 3,195,000 | 8,534,770 | 4,914,580 | 2,805,000 | 7,719,580 | 5,607,675 | 5,723,000 | 11,330,675 |
| Parks Capital Projects | 263,290 | 210,000 | 473,290 | 507,340 | 505,000 | 1,012,340 | 315,453 | 250,000 | 565,453 |
| Facility Capital Projects | | | - | 100,000 | 362,000 | 462,000 | | | - |
| Enterprise Funds: | | | | | | | | | |
| Sanitation | 229,620 | | 229,620 | 227,260 | | 227,260 | 538,364 | | 538,364 |
| Water Fund | 7,522,060 | 2,000,000 | 9,522,060 | 7,301,260 | 1,838,000 | 9,139,260 | 7,296,882 | 1,776,000 | 9,072,882 |
| Sewer Fund | 12,601,730 | 3,700,000 | 16,301,730 | 12,314,790 | 3,540,000 | 15,854,790 | 12,761,363 | 3,613,000 | 16,374,363 |
| Stormwater Fund | 5,629,050 | 952,500 | 6,581,550 | 7,889,120 | 3,290,000 | 11,179,120 | 7,491,338 | 2,416,000 | 9,907,338 |
| Pavilion Fund | 357,460 | | 357,460 | 355,040 | | 355,040 | 358,939 | | 358,939 |
| Internal Service Funds: | | | | | | | | | |
| Equipment Rental | 1,717,740 | 864,000 | 2,581,740 | 1,705,940 | 864,000 | 2,569,940 | 1,724,541 | 880,000 | 2,604,541 |
| Insurance Fund | 2,354,620 | | 2,354,620 | 2,300,960 | | 2,300,960 | 2,159,438 | | 2,159,438 |
| Info Tech & Communications | 3,972,720 | | 3,972,720 | 4,250,720 | | 4,250,720 | 4,813,012 | 616,000 | 5,429,012 |
| Healthcare Insurance Fund | 8,533,120 | | 8,533,120 | 8,532,160 | | 8,532,160 | 8,528,182 | | 8,528,182 |
| Facility Maintenance Fund | 2,441,510 | | 2,441,510 | 2,421,350 | | 2,421,350 | 2,497,303 | | 2,497,303 |
| TOTAL | 109,698,231 | 10,984,500 | 120,682,731 | 111,299,640 | 13,289,000 | 124,588,640 | 118,180,668 | 15,492,000 | 133,672,668 |

Total Revenues by Fund & Type

2021-2022 Combined

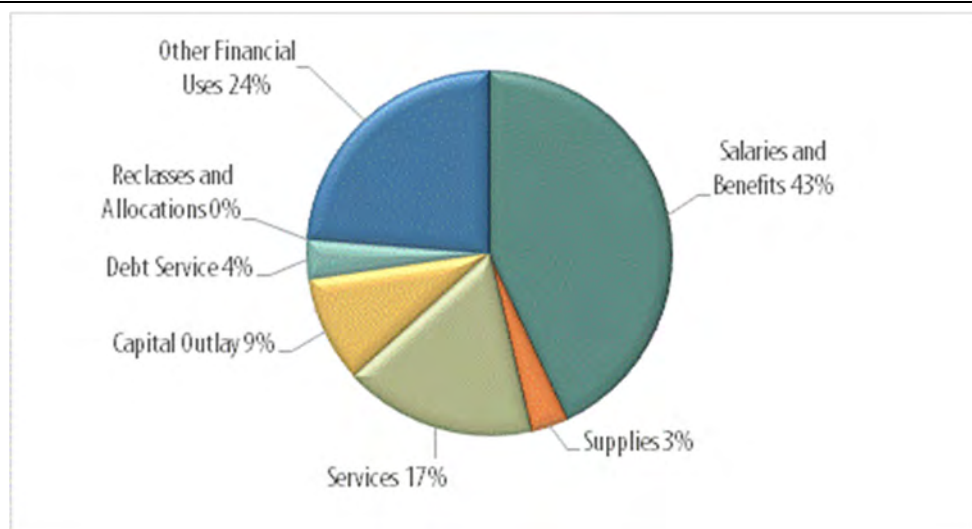
| Fund Name | Taxes | Licenses and Permits | Intergovernmental Revenues | Charges for Services | Fines and Forfeitures | Misc Revenues | Total |
|-------------------------------|-------------------|----------------------|----------------------------|----------------------|-----------------------|-------------------|--------------------|
| General Fund | 79,168,500 | 3,776,720 | 3,368,950 | 6,049,540 | 6,914,180 | 1,004,250 | 100,282,140 |
| Donations To Puyallup | | | | | | 18,240 | 18,240 |
| LEOFF I Retiree Benefits | | | | | | 1,308,660 | 1,308,660 |
| Budget Stability Reserves | | | | | | 6,480 | 6,480 |
| Radio Replacement | | | | | | 210,200 | 210,200 |
| Firemen's Pension | | | 121,300 | | | 172,000 | 293,300 |
| Seizure And Forfeiture | | | | | | 65,200 | 65,200 |
| Motel Tax | 2,775,440 | | | | | 19,820 | 2,795,260 |
| Trial Court Improvement | | | 43,710 | | | 160 | 43,870 |
| First 1/4% REET | 2,000,000 | | | | | 11,000 | 2,011,000 |
| Second 1/4% REET | 2,000,000 | | | | | 11,000 | 2,011,000 |
| LIFT Grant | | | 2,000,000 | | | 22,000 | 2,022,000 |
| Non Voted Debt Service | | | | | | 7,310,850 | 7,310,850 |
| Street Fund | | | 862,710 | 2,400,000 | | 12,706,000 | 15,968,710 |
| Parks Capital Projects | 868,960 | | | 567,040 | | 753,360 | 2,189,360 |
| Facility Projects | | | | | | 380,340 | 380,340 |
| Sanitation | | | | 900,450 | | 4,660 | 905,110 |
| Water | | 46,000 | | 14,033,550 | | 4,709,620 | 18,789,170 |
| Sewer | | 1,080 | | 24,095,350 | | 9,287,980 | 33,384,410 |
| Stormwater | | | 140,000 | 10,506,040 | | 5,761,510 | 16,407,550 |
| Pavilion | | | | | | 578,500 | 578,500 |
| Equipment Rental | | | | 3,150,000 | | 1,631,580 | 4,781,580 |
| Insurance | | | | | | 4,756,000 | 4,756,000 |
| Info Tech & Communication | | | 396,000 | 6,502,180 | | 458,120 | 7,356,300 |
| Healthcare Insurance | | | | | | 16,958,990 | 16,958,990 |
| Facility Maintenance | | | | 4,911,400 | | 600 | 4,912,000 |
| Total Revenues by Type | 86,812,900 | 3,823,800 | 6,932,670 | 73,115,550 | 6,914,180 | 68,147,120 | 245,746,220 |



Total Expenditures by Fund and Type

2021-2022 Combined

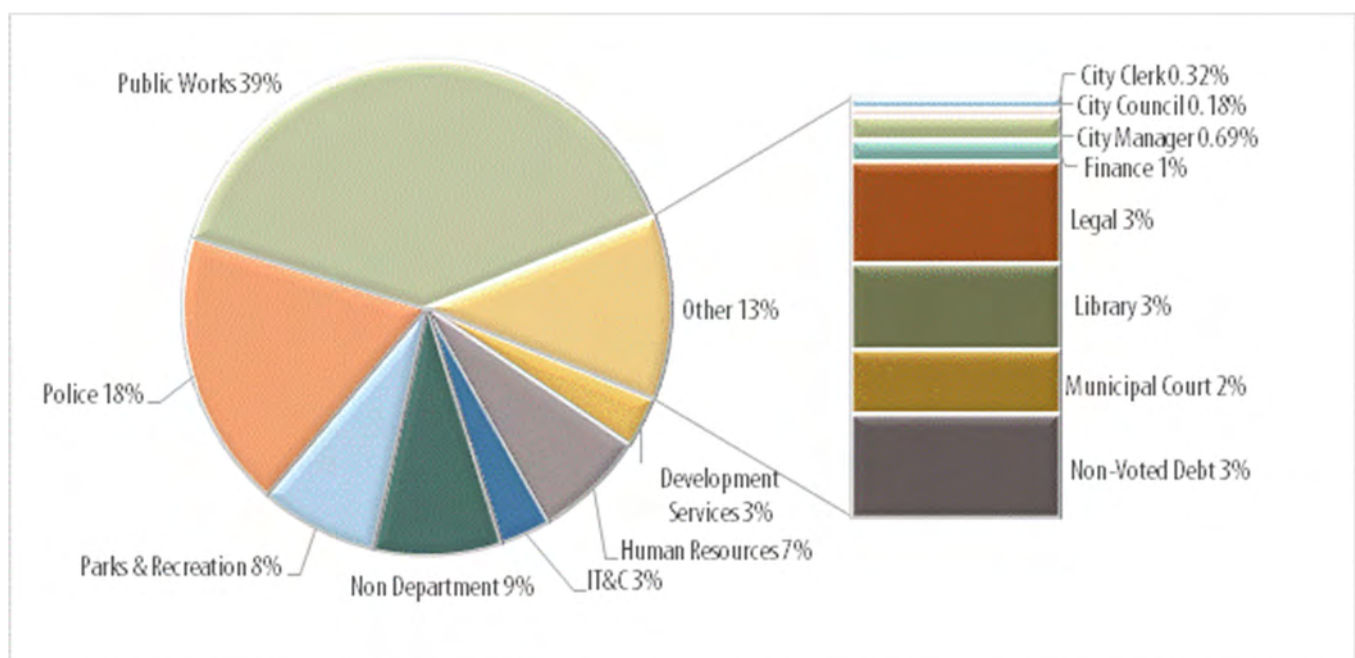
| Fund Name | Salaries and Benefits | Supplies | Services | Capital Outlay | Debt Service | Reclasses and Allocations | Other Financial Uses | Total |
|----------------------------------|-----------------------|------------------|-------------------|-------------------|------------------|---------------------------|----------------------|--------------------|
| General Fund | 71,056,661 | 3,291,130 | 15,525,610 | 22,000 | - | (15,067,910) | 25,442,430 | 100,269,921 |
| Donations to Puyallup | - | 40,000 | 30,000 | - | - | - | - | 70,000 |
| LEOFF I Retiree Benefits Fund | 1,047,260 | - | 10,860 | - | - | 57,360 | - | 1,115,480 |
| Radio Replacement Fund | - | - | - | 126,000 | - | - | - | 126,000 |
| Firemen's Pension Fund | 334,000 | - | 10,000 | - | - | - | - | 344,000 |
| Seizure & Forfeiture Fund | - | - | 60,000 | - | - | 4,520 | 24,080 | 88,600 |
| Motel Tax Fund | - | - | 1,275,780 | - | - | 60,020 | - | 1,335,800 |
| Trial Court Improvement Fund | - | - | - | - | - | - | 40,000 | 40,000 |
| First 1/4% REET | - | - | - | - | - | - | 2,331,000 | 2,331,000 |
| Second 1/4% REET | - | - | - | - | - | - | 2,331,000 | 2,331,000 |
| LIFT Grant Fund | - | - | - | - | - | - | 2,000,000 | 2,000,000 |
| Non Voted Debt Service | - | - | - | - | 7,310,860 | - | - | 7,310,860 |
| Arterial Street | - | - | 1,504,360 | 4,550,000 | - | 4,133,540 | 6,066,450 | 16,254,350 |
| Parks Capital Projects Fund | - | - | - | 715,000 | - | 55,630 | 715,000 | 1,485,630 |
| Facility Project Fund | - | - | - | 362,000 | - | - | 100,000 | 462,000 |
| Sanitation | 89,570 | 45,040 | 231,160 | - | 1,000 | 85,790 | 4,320 | 456,880 |
| Water Fund | 4,808,530 | 606,120 | 3,081,010 | 3,838,000 | 1,000 | 1,526,690 | 4,799,970 | 18,661,320 |
| Sewer Fund | 6,409,090 | 1,173,940 | 4,726,020 | 7,240,000 | 670,950 | 3,774,930 | 8,161,590 | 32,156,520 |
| Storm & Surface Water Utility | 3,631,410 | 136,940 | 1,954,480 | 4,242,500 | 24,040 | 2,832,800 | 4,938,500 | 17,760,670 |
| Pavilion Fund | 300,160 | 28,600 | 102,120 | - | - | 43,260 | 238,360 | 712,500 |
| Equipment Rental | 1,237,480 | 1,229,720 | 333,820 | 1,728,000 | - | 284,310 | 338,350 | 5,151,680 |
| Insurance Fund | 262,780 | 15,640 | 4,104,540 | - | - | 243,380 | 29,240 | 4,655,580 |
| Info Tech and Communications | 2,319,300 | 723,540 | 4,059,980 | 140,000 | 355,260 | 404,400 | 220,960 | 8,223,440 |
| Healthcare Insurance Fund | 12,969,260 | 84,320 | 2,723,440 | - | - | 1,288,260 | - | 17,065,280 |
| Facility Maintenance Fund | 1,795,970 | 758,460 | 1,637,780 | - | 214,610 | 273,120 | 182,920 | 4,862,860 |
| Total Expenditure by Type | 106,261,471 | 8,133,450 | 41,370,960 | 22,963,500 | 8,577,720 | 100 | 57,964,170 | 245,271,371 |



Total Expenditures by Fund & Department

Total Expenditures by Fund Classification and Department

| Department | General Fund | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Enterprise Funds | Internal Service Funds | Total |
|----------------------------------|--------------------|-----------------------|--------------------|-----------------------|-------------------|------------------------|--------------------|
| City Council | 453,120 | - | - | - | - | - | 453,120 |
| City Clerk | 790,980 | - | - | - | - | - | 790,980 |
| City Manager | 1,689,400 | - | - | - | - | - | 1,689,400 |
| Development Services | 8,074,890 | - | - | - | - | - | 8,074,890 |
| Finance | 1,532,400 | - | - | - | 100 | - | 1,532,500 |
| Human Resources | 925,670 | - | - | - | - | 17,162,880 | 18,088,550 |
| Information Technology | - | - | - | - | - | 8,223,440 | 8,223,440 |
| Legal | 2,729,428 | - | - | - | - | 4,557,980 | 7,287,408 |
| Library | 6,006,310 | - | - | - | - | - | 6,006,310 |
| Municipal Court | 4,420,741 | 40,000 | - | - | - | - | 4,460,741 |
| Non Department | 12,475,740 | 7,997,800 | - | 462,000 | - | - | 20,935,540 |
| Non-Voted Debt | - | - | 7,310,860 | - | - | - | 7,310,860 |
| Parks & Recreation | 12,559,982 | - | - | 1,485,630 | 712,500 | 4,375,130 | 19,133,242 |
| Police | 44,668,720 | 88,600 | - | - | - | - | 44,757,320 |
| Public Works | 5,598,020 | - | - | 16,254,350 | 69,035,290 | 5,639,410 | 96,527,070 |
| Total Expenditure by Dept | 101,925,401 | 8,126,400 | 7,310,860 | 18,201,980 | 69,747,890 | 39,958,840 | 245,271,371 |



Fund Balance

Fund Balance Summary

Fund balances, also called cash balances, indicate the relative liquidity of each fund. Maintaining appropriate balances is important to guard against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness.

The table **2021 Budgeted Ending Balances Available for General Governmental Use** on the next page outlines those fund balances that would be available for general governmental use in the event of unanticipated financial stress. Balances from other governmental funds, deferred capital spending and governmental share of internal service funds all provide additional flexibility and liquidity if necessary.

The City of Puyallup has a target General Fund reserve of 8 to 15% of operating revenues. The 2021 year end General Fund cash balance is expected to be 10%. Because 2020 anticipated revenue losses are fully mitigated through expenditure reductions, reserves are expected to remain intact. Projected ending cash balances in the combined general government funds total 30.7%, which provides sufficient funds for normal seasonal cash flow and emergency needs. The plan is to continue to increase the cash balance through adherence to the Budget Stability policy

Governmental Fund Balances:

Balances in the governmental funds could be diverted to appropriate general fund usages. The Street fund balance could be used for street maintenance activities and the Parks Capital Improvement fund balances could be diverted to Parks Maintenance activities. The Facility Projects ending balance is essentially an excess of general fund transfers and could be diverted to any legal use. Additionally, the LIFT grant balance could be used for street repairs with the Revenue Development Area. The balances in the Real Estate Excise tax funds and the Debt Service funds could be applied toward appropriate uses, reducing the need for general fund transfers.

Internal Service Funds:

Internal Service funds are used to provide resources for significant ongoing needs for vehicle, computer and radio replacements, as well as facility repairs. These funds also provide another layer of cushion during periods of severe financial stress. However, because these funds also service our enterprise funds—utilities and Pavilion—only a portion can be used for governmental purposes. The percentages are: Equipment Rental 60%, Information Technology, Communications and Facility Maintenance 90%.

Deferral of 2021 Capital:

Finally, if an urgent need became apparent early enough in the year, nearly \$4.1 million of planned 2021 capital expenditures could be deferred.

Combining these balances and deferral of capital, the maximum available for general governmental needs in extreme cases is 41.8% of the general fund operating revenue.

Fund Balance

2021 Budgeted Ending Balances Available for General Governmental Use

| | 2021 Budget | | Available | Unavailable |
|--|-------------------|-----|-------------------|------------------|
| Governmental Funds | | | | |
| General Fund | 8,729,367 | | 8,729,367 | |
| Seizure & Forfeiture Fund | 66,442 | | | 66,442 |
| Motel Tax Fund | 1,147,029 | | | 1,147,029 |
| Trial Court Improvement Fund | 9,519 | | | 9,519 |
| LIFT Grant Fund | 1,120,361 | | 1,120,361 | |
| Real Estate Excise Tax | 784,361 | | 784,361 | |
| Debt Service Funds | 277,459 | | 277,459 | |
| Street Fund | 1,687,642 | | 1,687,642 | |
| Parks Capital Fund | 934,410 | | 934,410 | |
| Facility Capital Fund | 1,681,528 | | 1,681,528 | |
| Subtotal Governmental Funds | 16,438,118 | | 15,215,128 | 1,222,990 |
| Internal Service Funds | | | | |
| Equipment Rental | 1,443,252 | 60% | 865,951 | 577,301 |
| Information Tech and Comm. | 464,562 | 90% | 418,106 | 46,456 |
| Facility Maintenance | 114,551 | 90% | 103,096 | 11,455 |
| Subtotal Internal Service Funds | 2,022,365 | | 1,387,153 | 635,212 |
| Deferral of 2021-2022 Capital | | | | |
| General fund capital outlay | 63,000 | | 63,000 | |
| Street projects | 2,805,000 | | 2,805,000 | |
| Parks Capital Improvement | 505,000 | | 505,000 | |
| Equipment Rental Capital | 864,000 | 60% | 518,400 | 345,600 |
| Facilities Projects | 362,000 | 60% | 217,200 | 144,800 |
| Subtotal Capital Deferral | 4,599,000 | | 4,108,600 | 490,400 |
| Total General Governmental | 23,059,483 | | 20,710,881 | 2,348,602 |
| Maximum funds available as a % of General Fund Revenues | | | 41.8% | |
| General Fund Operating Revenues | | | 49,544,490 | |

Staffing

Several position changes and re-organizations have taken place since adoption of the 2020 budget. These changes and additions for 2021-22 are shown in the **Position Changes** table below. The **Staffing by Department** chart and table on the following page contain additional details.

Position Changes

| Position | Department | 2020 Changes | 2021 Changes | 2022 Changes |
|---|-------------------------------|-----------------|-----------------|-----------------|
| Assistant City Manager | City Manager's Office | -1.00 | | |
| Performance Management Analyst | City Manager's Office | 1.00 | | |
| Deputy City Clerk | City Clerk's Office | -1.00 | | |
| Public Records Specialist | City Clerk's Office | 1.00 | | |
| Crime Prevention Coordinator | Police | -1.00 | | |
| Community Engagement Coordinator | Police | 1.00 | | |
| Senior Planner | Development Services | -1.00 | | |
| Planning Manager | Development & Permitting Svcs | 1.00 | | |
| Assistant City Engineer | Engineering | -1.00 | | |
| Development Engineering Manager | Development & Permitting Svcs | 1.00 | | |
| Development Services Director | Development Services | -1.00 | | |
| Director of Development & Permitting Svcs | Development & Permitting Svcs | 1.00 | | |
| Parks Supervisor | Parks & Recreation | -1.00 | | |
| Parks & Facilities Supervisor | Parks & Recreation | 1.00 | | |
| Facilities Supervisor | Facilities | -1.00 | | |
| Associate City Attorney | Legal | | | 1.00 |
| Community Court Case Manager | Municipal Court | | 0.75 | |
| Court Clerk | Municipal Court | | | 1.00 |
| Maintenance Worker II (Cemetery) | Parks & Recreation | | | 1.00 |
| Total FTE Changes | | -1.00 | 0.75 | 3.00 |
| 2020 Adopted Budget FTE | | 307.35 | | |
| 2020 Budgeted FTE After Changes | | 306.35 | | |
| 2021 Adopted FTE | | | 307.10 | |
| 2022 Adopted FTE | | | | 310.10 |

2020 Changes:

- Reclassifications included Assistant City Manager to Performance Management Analyst, Deputy City Clerk to Public Records Specialist, Senior Planner to Planning Manager and Assistant City Engineer to Development Engineering Manager.
- The Development Services Department was renamed Development & Permitting Services and the Development Services Director retitled Director of Development and Permitting Services.
- Office of the City Engineer was reorganized and absorbed by Public Works and Development & Permitting Services (DPS). The Capital Engineering group, including the City Engineer was moved to Public Works and the Development Engineering group moved to DPS.
- Facilities was moved from Public Works to Parks and the Facilities Supervisor position was eliminated. Parks Supervisor was reclassified to Parks & Facilities Supervisor.

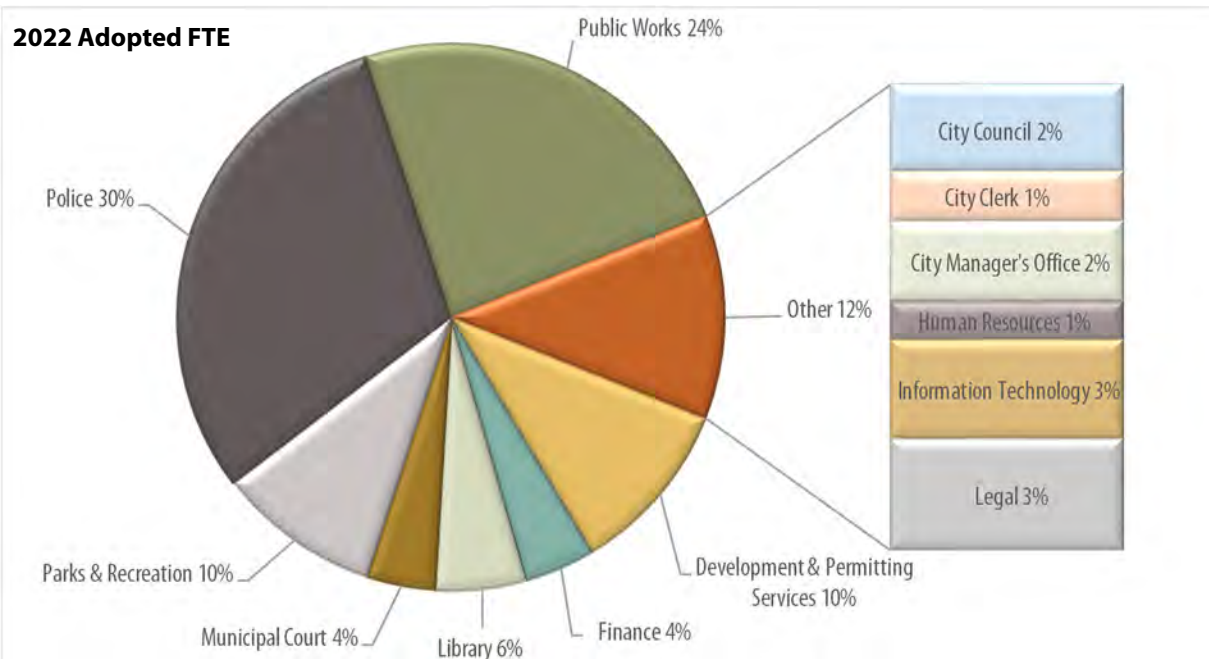
Details regarding the new positions for 2021-22 can be found under General Fund Expenditures.

Staffing

Staffing by Department

| Department | 2018 Authorized FTE | 2019 Authorized FTE | 2020 Authorized FTE | 2020 Increase (Decrease) | 2021 Increase (Decrease) | 2021 Adopted FTE | 2022 Increase (Decrease) | 2022 Adopted FTE |
|-------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|--------------------------------|------------------------|--------------------------------|------------------------|
| City Council | 7.000 | 7.000 | 7.000 | | | 7.000 | | 7.000 |
| City Clerk | 4.000 | 4.000 | 4.000 | | | 4.000 | | 4.000 |
| City Manager's Office | 5.500 | 5.500 | 6.500 | | | 6.500 | | 6.500 |
| Development & Permitting Svcs | 17.000 | 18.000 | 19.000 | 13.000 | | 32.000 | | 32.000 |
| Office of the City Engineer | 23.000 | 23.000 | 23.000 | (23.000) | | | | |
| Finance | 13.000 | 13.000 | 13.000 | | | 13.000 | | 13.000 |
| Human Resources | 4.000 | 4.000 | 3.000 | | | 3.000 | | 3.000 |
| Information Technology | 8.000 | 8.000 | 8.000 | | | 8.000 | | 8.000 |
| Legal | 8.000 | 8.000 | 8.000 | | | 8.000 | 1.000 | 9.000 |
| Library | 16.725 | 16.725 | 16.725 | | | 16.725 | | 16.725 |
| Municipal Court | 10.875 | 10.875 | 10.875 | | 0.750 | 11.625 | 1.000 | 12.625 |
| Parks & Recreation | 19.000 | 20.750 | 20.750 | 8.000 | | 28.750 | 1.000 | 29.750 |
| Police | 84.000 | 90.000 | 94.000 | | | 94.000 | | 94.000 |
| Public Works | 73.500 | 73.500 | 73.500 | 1.000 | | 74.500 | | 74.500 |
| TOTAL STAFFING | 293.600 | 302.350 | 307.350 | (1.000) | 0.750 | 307.100 | 3.000 | 310.100 |
| FTE Inc (Dec) from prior year | 9.000 | 8.750 | 5.000 | | | (0.250) | | 3.000 |
| FTE % change from prior year | 3.2% | 3.0% | 1.7% | | | -0.1% | | 1.0% |

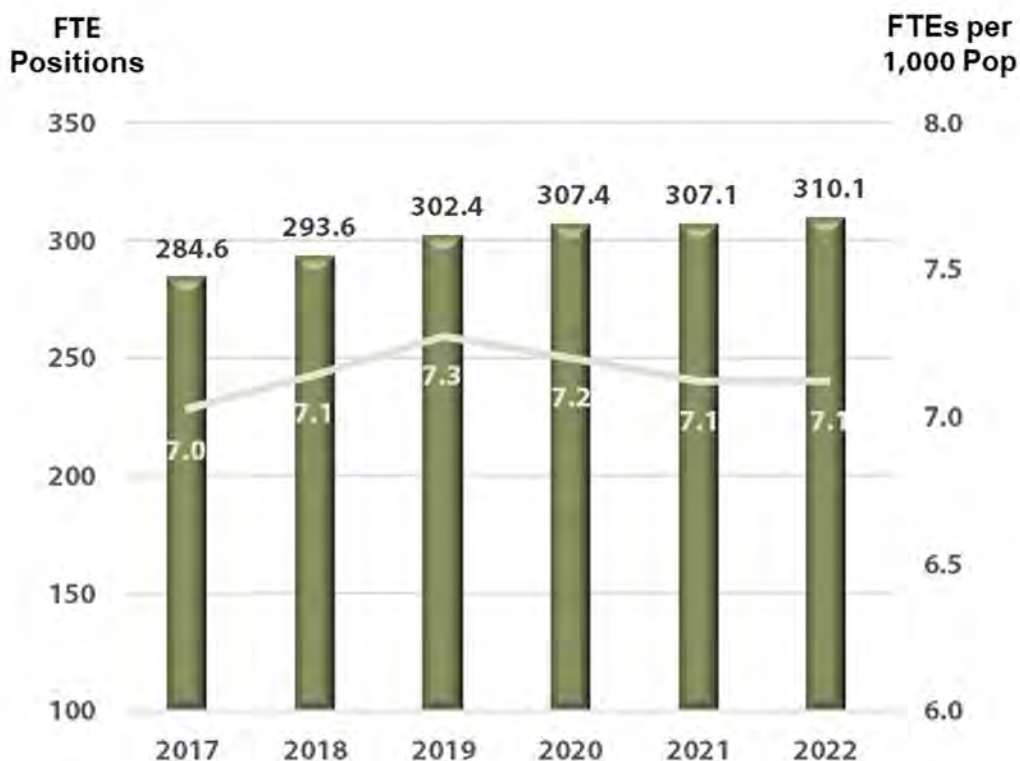
2022 Adopted FTE



Staffing

The **FTEs per 1,000 Population** chart below shows the total number of FTEs and the number of FTEs per 1,000 population for the last five years. The number of FTEs related to population have remained fairly consistent, decreasing slightly to 7.1 in 2021.

FTEs per 1,000 Population



| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FTE Positions | 284.6 | 293.6 | 302.4 | 307.4 | 307.1 | 310.1 |
| Population | 40,500 | 41,100 | 41,570 | 42,700 | 43,127 | 43,558 |
| FTEs per 1,000 Pop | 7.0 | 7.1 | 7.3 | 7.2 | 7.1 | 7.1 |

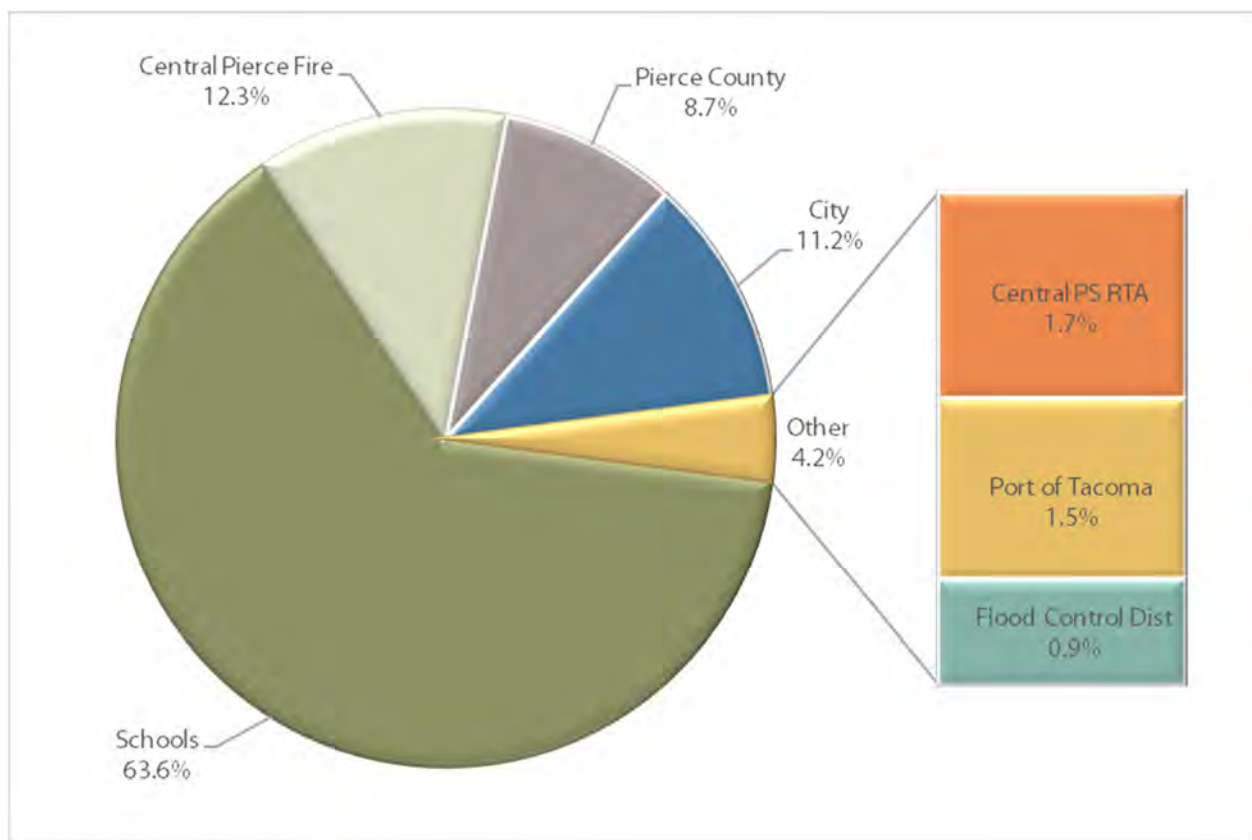
Populations are based on state official estimates.

Major Taxes

Property Tax

The City of Puyallup receives only 12% of the total amount of property tax paid by residents and commercial property owners. The **Property Tax Distribution** chart below shows the 2020 property tax distribution among the jurisdictions that levy the tax. Details regarding the 2021 and estimated 2022 levies can be found in the General Fund Revenues section.

Property Tax Distribution—2021 Levy Rates



* Excludes fire benefit charges, which are about \$195 per typical 2,000 square foot residence.

Total Levy Rate: \$11.31 per \$1,000 assessed valuation

Total Tax on \$350,000 home: \$3,960

City Levy Rate: \$1.27 per \$1,000 assessed valuation

City Tax on \$350,000 home: \$445

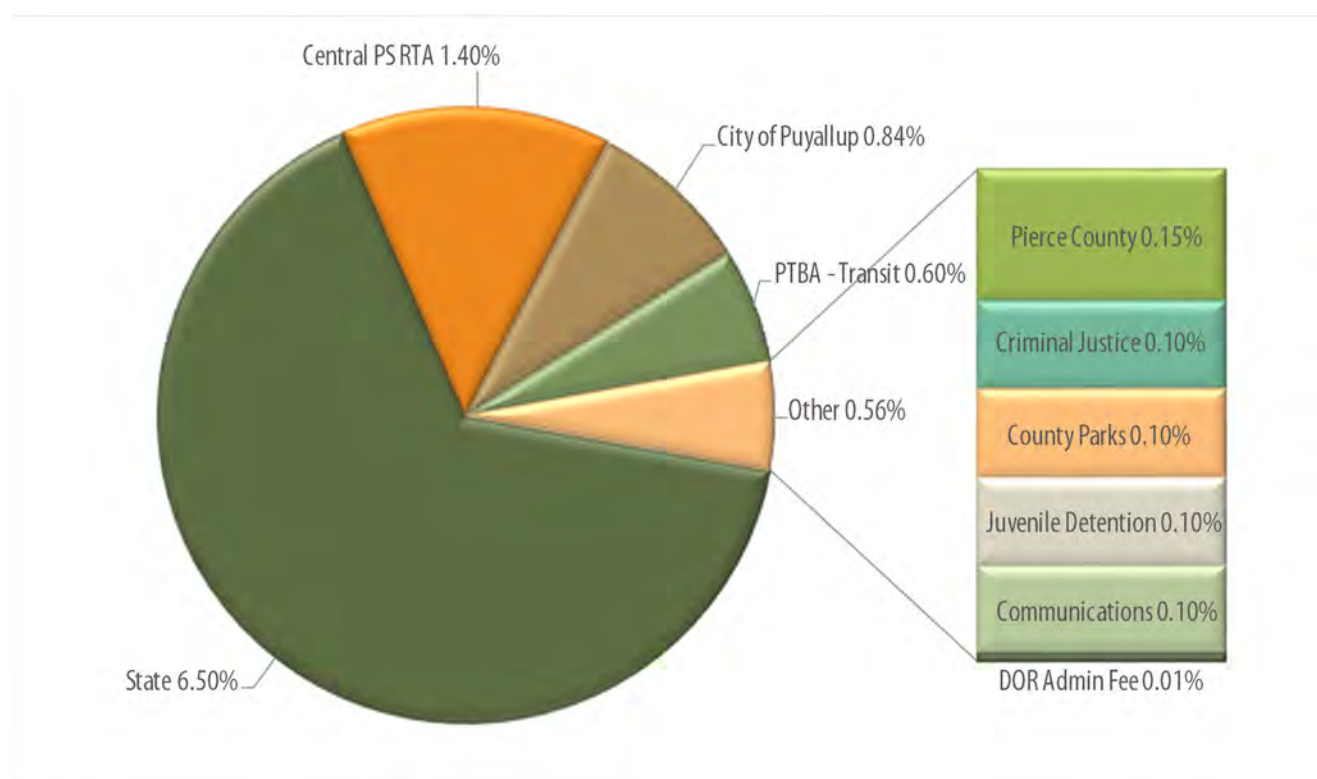
Major Taxes

Sales Tax

The City of Puyallup has levied both one-half cent sales tax options, for an initial distribution of 1%. The 1% is reduced by Pierce County's share of .15%, leaving the City .85%. It is further reduced by a .01% Washington State Department of Revenue (DOR) administrative fee, for a final distribution of .84%.

The current Sales & Use Tax rate within the City of Puyallup is 9.9% and is distributed as shown in the **Sales Tax Distribution** chart below.

Sales Tax Distribution



Lodging Tax: In addition, the City collects lodging tax, also called the hotel-motel tax. It is a consumer tax on lodging for periods of less than 30 consecutive days for hotels, motels, rooming houses, campgrounds, RV parks and similar facilities. These monies must be used to increase tourism and can be awarded to nonprofits, tourism organizations and to the City for activities associated with tourism facilities and promotion.

All prospective lodging tax recipients must go through an application process. The Lodging Tax Advisory Committee is tasked with reviewing those applications and making funding recommendations to the City Council for consideration during the regular budget process.

General Fund

General Fund—Revenues

The Budget Stability Policy outlines a very conservative methodology to estimate of the revenues that fund the City's core operating programs, which is intended to ensure sustainability of these important services.

For most revenues, the 2021 budget amount is the lesser of 2018 or 2019 actual revenues and is sufficiently conservative to be reasonable next year, even in the COVID-19 economic environment. Two exceptions for 2021 are sales tax and development engineering fees, which are both heavily influenced by the economy. Sales tax has been reduced from the normal calculations per the budget stability policy by 8% and development engineering fees by 15%, for a total reduction from policy of approximately \$680,000.

Revenues for 2022 differ from the typical budget stability policy calculations, but are still consistent with the overall conservative intent of the policy. Sales tax is the 2021 amount, plus 3%. Economy-resilient revenues, such as utility tax, state shared revenues and court fines, are a 2% increase over the 2021. All other revenues are the same as 2021. The 2022 revenue projections will be re-evaluated during the mid-biennium review process and modified as needed to conform with the budget stability policy and economic conditions.

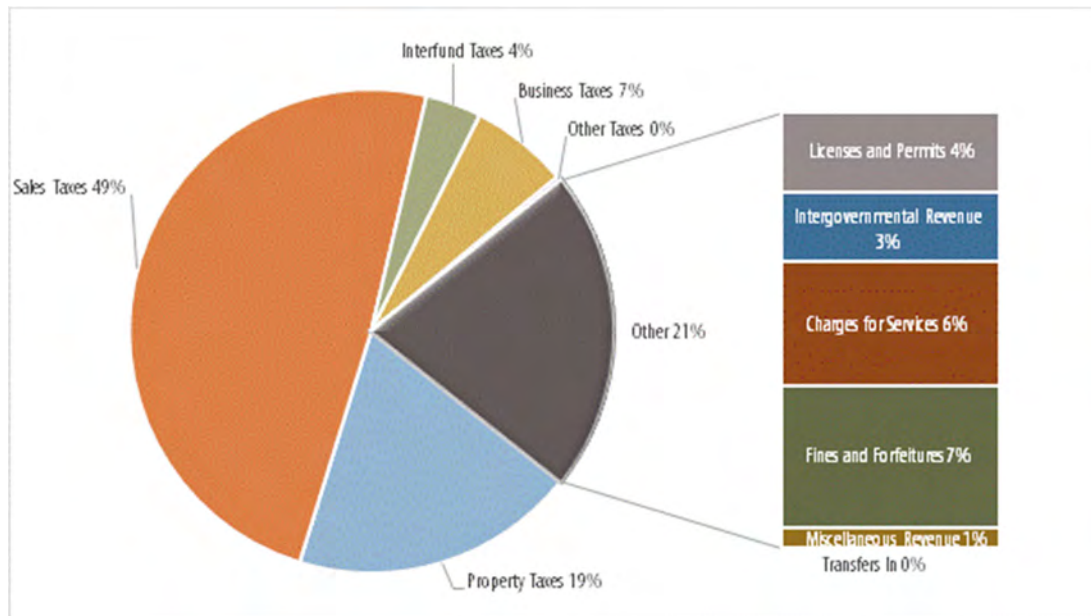
Taxes are the primary source of funding for the General Fund, totaling nearly \$79.2 million for the biennium or 79% of total sources. The **General Fund Revenue Summary** table below and chart on the next page provide additional detail by funding classification.

General Fund Revenue Summary

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Property Taxes | 8,955,946 | 9,178,350 | 9,221,862 | 9,370,130 | 9,563,830 | 191,780 | 2.1% |
| Sales Taxes | 24,306,820 | 23,445,440 | 23,521,752 | 24,495,870 | 25,230,300 | 1,050,430 | 4.5 |
| Interfund Taxes | 1,891,633 | 1,832,020 | 1,960,452 | 1,836,610 | 1,873,330 | 4,590 | 0.3 |
| Business Taxes | 3,358,101 | 3,152,970 | 2,160,004 | 3,216,560 | 3,275,890 | 63,590 | 2.0 |
| Other Taxes | 193,339 | 136,660 | 89,809 | 154,070 | 154,070 | 17,410 | 12.7 |
| Licenses and Permits | 1,914,832 | 1,993,080 | 2,078,241 | 1,888,360 | 1,888,360 | (104,720) | -5.3 |
| Intergovernmental Revenue | 2,213,820 | 4,353,339 | 4,258,609 | 1,666,270 | 1,702,680 | (2,687,069) | -61.7 |
| Charges for Services | 3,508,792 | 3,461,498 | 2,435,741 | 3,024,770 | 3,024,770 | (436,728) | -12.6 |
| Fines and Forfeitures | 3,596,742 | 3,478,800 | 2,970,587 | 3,414,410 | 3,499,770 | (64,390) | -1.9 |
| Miscellaneous Revenue | 676,365 | 1,442,110 | 533,679 | 477,440 | 484,650 | (964,670) | -66.9 |
| Transfers In | 235,474 | 137,750 | 153,413 | 20,000 | 20,000 | (117,750) | -85.5 |
| Total Revenues | 50,851,865 | 52,612,017 | 49,384,148 | 49,564,490 | 50,717,650 | (3,047,527) | (5.79) % |

General Fund

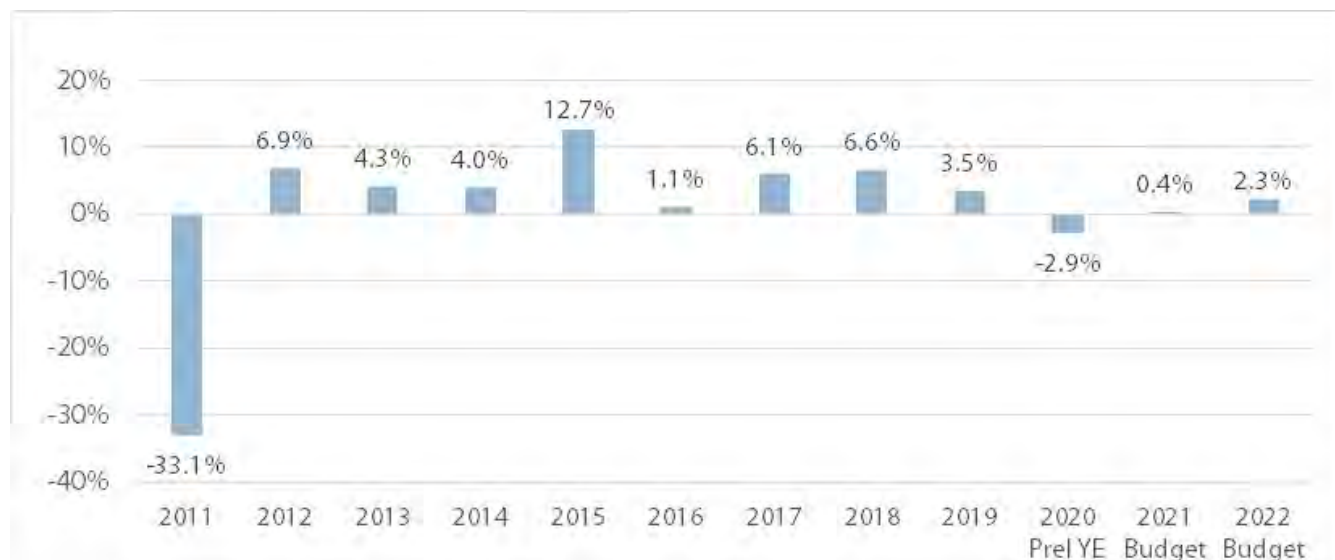
General Fund Revenue Summary



Annual Change in Revenues

The following **Percent Change in General Fund Revenues** chart compares the total revenue collected in one year to the total revenue collected in the previous year. Overall, the growth year-to-year has been the result of the strong construction and development environment the City has enjoyed over the last several years. The large increase in 2015 also includes \$1.25 million of one-time monies collected on the sale of capital assets.

2020 year-end estimates indicate a 2.9% reduction as compared to 2019 revenues, reflecting losses as a result of the COVID-19 pandemic.



General Fund

Property Tax Levy

The 2021 property tax levy is \$9,375,923, which is an increase of \$129,963 or 1.4% over last year's levy. The increase estimates the value of new construction that will be automatically added by Pierce County. The additional 1% increase allowable by statute has been intentionally omitted from the adopted budget. The resulting regular levy rate is estimated at \$1.26 per thousand assessed value. Although estimates for 2022 are included in the biennial budget, the actual levy will be determined next year, during the mid-biennium review process.

The **Property Tax AV & Rates** table below provides a comparison of 2019 and 2020, with estimates for 2021 and 2022. The actual increase or decrease in each taxpayer's individual property taxes will depend primarily on how much their property value changed in relation to the citywide average.

Property Tax AV & Rates

| City of Puyallup Share Only | 2019 | 2020 | 2021 | 2022 Est |
|-------------------------------------|---------------|---------------|---------------|---------------|
| Assessed Valuation ^(A) | 6,261,273,631 | 6,928,321,607 | 7,385,296,569 | 7,782,755,080 |
| General Levy Rate | \$1.43236 | \$1.33368 | \$1.26954 | \$1.22885 |
| Library Bond Levy Rate | \$0.11201 | ----- | ----- | ----- |
| Median Value Home ^(B) | \$327,026 | \$347,277 | \$375,367 | \$394,135 |
| Estimated Cost on Median Value Home | \$505 | \$463 | \$477 | \$484 |

^(A) 2021 assessed valuation per Pierce County Assessor's Office. 2022 is estimated to grow by 5%.

^(B) 2019-2021 median value home per information published on the Pierce County Assessor's Office website. 2022 is estimated to increase by 5%.

Budget Stability Reserves and Tier 3 Allocation

Per the Budget Stability Policy, the Tier 3 allocation for one-time spending is measured by the increase in the year-end cash balance as compared to the budgeted year-end cash balance. One-third is allocated to increasing the ending cash balance each year until the Council target of 15% is achieved. The remainder pre-funds the next year's capital improvement plan.

The 2020 adjusted budget reflects an expected General Fund ending balance of about \$4.8 million. Actual ending cash is estimated to be \$4.9 million, based on information available at budget adoption, indicating there will not be any Tier 3 monies available for 2021. This is a direct result of the COVID-19 pandemic on General Fund revenues.

Current projections show revenue losses of approximately \$4 million. These losses are fully mitigated through reduced personnel costs (hiring freeze and employee furloughs) and discretionary spending by departments, elimination of the budgeted allocation for fleet and IT replacement equipment and a reduction of monies available for street capital projects. General Fund reserves are expected to remain intact.

General Fund

General Fund—Expenditures

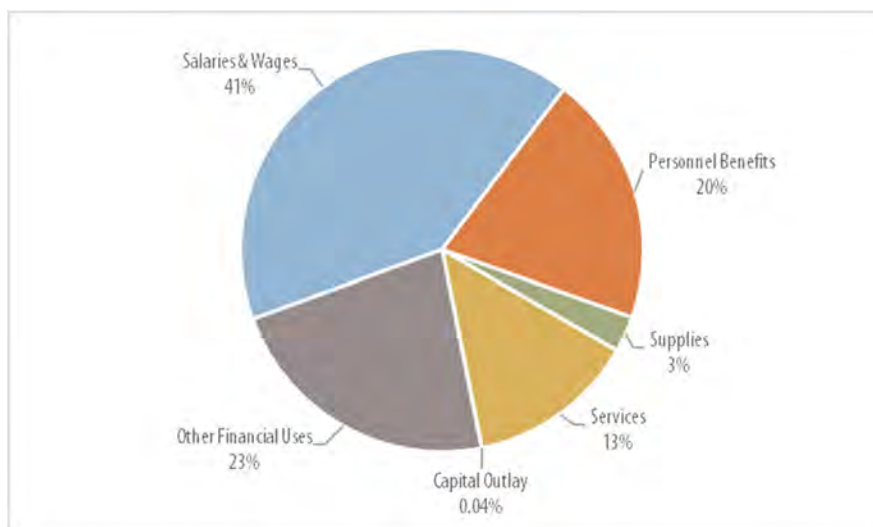
The baseline expenditure budgets incorporate the following factors:

- Salaries: Non-union member COLA's for 2021 are based on the 1.8% CPI-U 2020 first half year index for Seattle-Tacoma-Bellevue. Bargaining unit member increases are per collective bargaining unit agreement. Also includes normal progression through the City's compensation plan.
- Benefits: Includes a 3% increase for medical benefits in 2022.
- Targeted increases to utilities, leases and other contractual line items based on expected costs.
- 2020 one-time budgets are eliminated.

As shown in the **General Fund Expenditures by Uses** table below, 2021 General Fund expenditures are budgeted at \$49.7 million, which is \$3 million or 10.1% less than 2020, due to reduced transfers to other funds. Expenditures for 2022 total \$50.5 million and reflects a 1.6% increase over 2021. Totals for both years includes baseline adjustments as noted above and additions recommended by the City Manager, which are outlined later in this section.

General Fund Expenditures by Uses

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-----------------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Reclasses & Cost Allocations | (7,835,612) | (8,246,445) | (7,105,947) | (7,439,190) | (7,628,720) | 807,255 | -9.8 % |
| Salaries & Wages | 21,728,943 | 22,907,114 | 21,049,669 | 23,382,960 | 24,268,531 | 475,846 | 2.1 |
| Personnel Benefits | 10,172,136 | 11,265,726 | 10,413,453 | 11,466,880 | 11,938,290 | 199,654 | 1.8 |
| Supplies | 1,634,006 | 2,317,207 | 1,582,598 | 1,640,830 | 1,650,300 | (676,377) | -29.2 |
| Services | 7,227,541 | 9,687,475 | 7,315,020 | 7,747,860 | 7,777,750 | (1,939,615) | -20.0 |
| Capital Outlay | 149,424 | 195,640 | 34,360 | 22,000 | - | (173,640) | -88.8 |
| Other Financial Uses | 17,444,379 | 17,199,780 | 15,749,334 | 12,909,490 | 12,532,940 | (4,290,290) | -24.9 |
| Total Expenditures | 50,520,817 | 55,327,997 | 49,038,487 | 49,730,830 | 50,539,091 | (3,021,616) | (10.1) % |

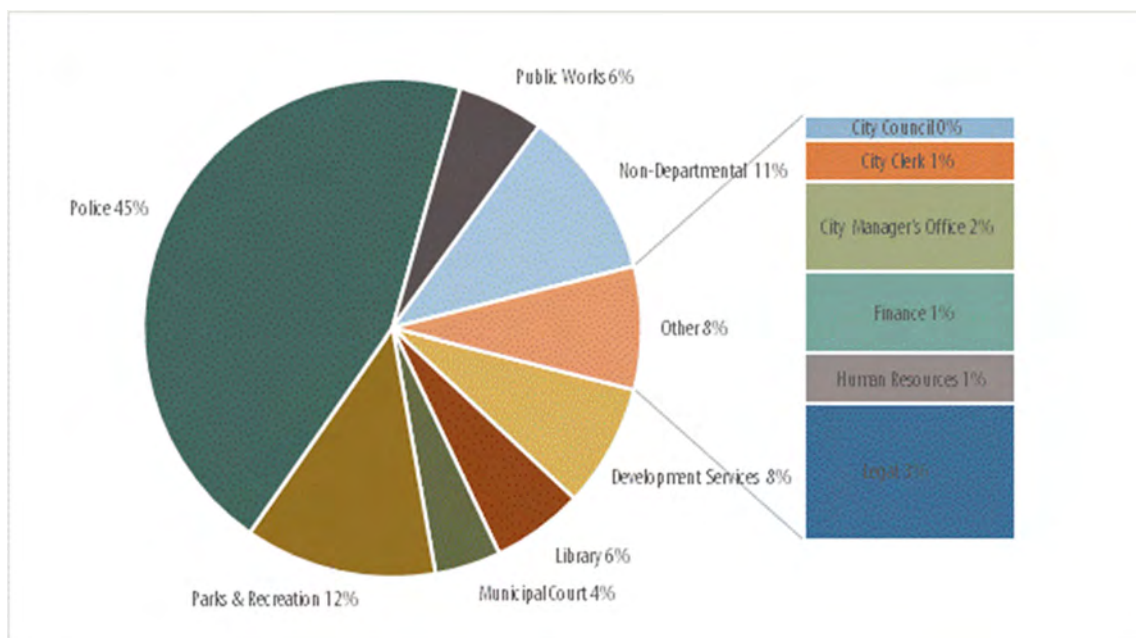


General Fund

General Fund Expenditures by Department

| | 2019 Actual | 2020 Adj Budget | 2020 Prel YE | 2021 Budget | 2022 Budget | 2020 vs 2021 | |
|---------------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-----------------|
| | | | | | | \$ Change | % Change |
| City Council | 181,938 | 209,942 | 197,670 | 225,120 | 228,000 | 15,178 | 7.2 % |
| City Clerk | 311,555 | 403,487 | 304,439 | 391,700 | 399,280 | (11,787) | -2.9 |
| City Manager's Office | 595,664 | 935,641 | 706,249 | 834,400 | 855,000 | (101,241) | -10.8 |
| Development Services | 3,650,350 | 4,395,710 | 3,798,888 | 3,986,590 | 4,088,300 | (409,120) | -9.3 |
| Finance | 665,928 | 756,730 | 602,509 | 758,710 | 773,690 | 1,980 | 0.3 |
| Human Resources | 388,788 | 459,783 | 376,570 | 457,930 | 467,740 | (1,853) | -0.4 |
| Legal | 1,486,957 | 1,209,801 | 1,468,421 | 1,274,060 | 1,455,368 | 64,259 | 5.3 |
| Library | 2,750,035 | 2,968,603 | 2,169,081 | 2,966,940 | 3,039,370 | (1,663) | -0.1 |
| Municipal Court | 2,026,675 | 2,088,506 | 2,064,016 | 2,129,210 | 2,291,531 | 40,704 | 1.9 |
| Parks & Recreation | 5,974,022 | 6,252,786 | 4,976,645 | 6,205,740 | 6,354,242 | (47,046) | -0.8 |
| Police | 20,922,925 | 22,090,799 | 20,178,460 | 22,226,870 | 22,441,850 | 136,071 | 0.6 |
| Public Works | 2,265,870 | 2,430,307 | 1,769,322 | 2,794,550 | 2,803,470 | 364,243 | 15.0 |
| Non-Departmental | 9,300,109 | 11,125,902 | 10,426,217 | 5,479,010 | 5,341,250 | (5,646,892) | -50.8 |
| Total Expenditures | 50,520,817 | 55,327,997 | 49,038,487 | 49,730,830 | 50,539,091 | (5,597,167) | (10.1) % |

Note: Non-Departmental for 2021 reflects a significant decrease in Tier 3 transfers out. Due to 2020 revenue losses as a result of the COVID-19 pandemic, no Tier 3 monies are expected to be available to transfer for capital projects or other one-time uses.



General Fund

General Fund Additions

The following table summarizes General Fund additions recommended by the City Manager that have been included in the 2021-22 adopted budget.

| Department | FTE | 2021 Ongoing | 2021 One-Time | 2022 Ongoing | Total Additions |
|-------------------------------------|-------------|----------------|---------------|----------------|-----------------|
| Legal | 1.00 | | | 149,760 | 149,760 |
| Municipal Court | 1.75 | 81,600 | | 117,140 | 198,740 |
| Parks and Recreation | 1.00 | 21,840 | 22,000 | 110,020 | 153,860 |
| Total General Fund Additions | 3.75 | 103,440 | 22,000 | 376,920 | 502,360 |

From the beginning of the process, 2021 was expected to be a “hold the line” budget year, recognizing that funding would be limited in light of the COVID-19 pandemic and its impact on General Fund revenues. The modest increase for 2021 is reflective of that philosophy and have been accommodated through expense reductions in other areas. Recommended additions for 2022 address compelling needs for the department.

Legal: 2022: \$149,760 ongoing

- \$149,760 in 2022 to fund an Associate City Attorney—Prosecutor (**1.0FTE**). A rapidly increasing case load is the primary driver for the request. Although existing staff operate efficiently and effectively, they simply do not have the capacity to work and manage their case load at a level of best practices.

Municipal Court: 2021: \$81,600 ongoing; 2022: \$117,140 ongoing

- \$81,600 in 2021 to fund the Community Court Case Manager (**.75FTE**). This position was originally funded through a grant from the Center for Court Innovation. It has been the single greatest asset of the Community Court and had led to the success of the participants.
- \$95,300 in 2022 for a Court Clerk (**1.0FTE**). A significant increase in filings and the resulting increase in weekly court calendars form the basis for this request.
- \$21,840 in 2022 to augment funding for pro tem services. The volume of cases and the Court’s need to hold daily in custody calendars are the primary drivers for the request.

Parks and Recreation: 2021: \$21,840 ongoing, \$22,000 one-time; 2022: \$110,020 ongoing

- \$21,840 to provide an additional 6 months of funding for seasonal maintenance workers in Parks Maintenance.
- \$22,000 for two stand-style mowers for Parks Maintenance (one-time). Both mowers are well past life expectancy and getting very difficult and expensive to repair.
- \$110,020 to fund an additional Maintenance Worker II for the cemetery (**1.0FTE**). This is a journey level, skilled position that would allow for weekend services and coverage with full time staff 6 days per week, greatly reducing the need for overtime or coverage by Parks Maintenance staff.

General Fund

Other General Fund Components

Other components of the General Fund are:

Budget Stability Reserves: As mentioned in the General Fund—Revenues section, year-end projections at the time of budget adoption indicate there will not be any 2020 budget stability reserves available for capital projects in 2021. As a result, there isn't an allocation included in the adopted budget.

Radio Replacement: Past refunding activity continues to reduce the debt service requirement for the 800 Mhz Radio project as compared to the original scheduled payments. In keeping with Council's directive to apply debt service savings to cash funding of capital, \$103,000 is contributed to the Radio Replacement Fund. The plan is to use the debt service refunding savings to pay for the future replacement of our emergency radios. Funding is provided to replace 10 Police radios cost of \$63,000 each year and end 2022 with about \$465,000 available for future replacement of radios as needed.

Donations to Puyallup: This fund authorizes up to \$35,000 to be used for expenditures consistent with donors' requests, under direction of the City Manager.

LEOFF1 Retiree Benefits: \$650,000 is contributed to the LEOFF1 Retiree Benefits Fund annually. The long-term funding plan indicates this annual transfer is adequate to pay for the ongoing costs into the future.

Firemen's Pension Trust: The adopted biennial budget includes an \$80,000 transfer in each year from the General Fund and provides pension payments to eligible retirees as defined by statute. The annual transfer in from the General Fund, along with the fire insurance premium tax and interest income, should provide adequate funding for the future. The current cash balance is sufficient to meet the annual liability for years to come.

Other General Fund Components—Expenditures

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|---------------------------|-----------|------------|-----------|---------|---------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Budget Stability Reserves | 3,726,066 | 3,389,006 | 1,547,111 | - | - | (3,389,006) | -100.0% |
| Radio Replacement | 46,220 | 63,000 | 63,773 | 63,000 | 63,000 | - | 0.0% |
| Donations to Puyallup | 31,157 | 35,000 | 9,663 | 35,000 | 35,000 | - | 0.0% |
| LEOFF1 Retiree Benefits | 469,379 | 560,344 | 423,275 | 557,840 | 557,640 | (2,504) | -0.4% |
| Firemen's Pension Trust | 164,864 | 172,000 | 196,144 | 172,000 | 172,000 | - | 0.0% |

Other Funds

Special Revenue Funds

Special revenue funds are used to track general government revenue sources that are legally restricted by an entity outside the City for a specific purpose, most often by the Washington State Legislature through the Revised Code of Washington (RCW). The table below lists each fund and the total operating expenditure budget associated with the fund.

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|-------------------------|-----------|------------|-----------|-----------|-----------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Seizure and Forfeiture | 233,679 | 102,167 | 99,531 | 45,480 | 43,120 | (56,687) | -55.5 % |
| Motel Tax | 1,530,350 | 2,057,681 | 1,644,719 | 755,900 | 579,900 | (1,301,781) | -63.3 % |
| Trial Court Improvement | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | 0.0 % |
| 1st 1/4% REET | 1,100,003 | 1,339,997 | 1,316,669 | 1,231,000 | 1,100,000 | (108,997) | -8.1 % |
| 2nd 1/4% REET | 1,100,003 | 1,339,997 | 1,316,669 | 1,231,000 | 1,100,000 | (108,997) | -8.1 % |
| LIFT Grant | 625,000 | 1,575,000 | - | 1,000,000 | 1,000,000 | (575,000) | -36.5 % |

Seizure and Forfeiture Fund: This fund was established to account for seized and forfeited property resulting from law enforcement activities related to drug crimes. Expenditures are restricted to law enforcement endeavors focused on combating narcotics related activity.

Motel Tax: This fund was established in 1997 and tracks the 7% lodging tax collected on hotel and motel revenues. These funds may only be used for tourism promotion and the acquisition and/or operation of tourism-related facilities. Funding requests are solicited from organizations and reviewed by the seven-member Lodging Tax Advisory Committee (LTAC), who makes recommendations to the City Council.

At the regular meeting on September 2, 2020, Council directed staff to update the Hotel/Motel Tax Fund policy, changing the methodology for allocating these funds. The updated policy states that based on the previous year's tax revenue, 45% is subject to recommendation by LTAC and the remainder retained for Council allocation toward eligible tourism related expenditures.

As a result of this policy change, LTAC recommended programs for 2021 total \$660,780, which is 45% of 2019 tax revenues collected. The budget also includes another \$65,000 for city-initiated requests. A placeholder amount has been included for 2022 and will be updated next year during the mid-biennium review process.

The list of LTAC recommendations and city-initiated requests is located near the end of this section .

Trial Court Improvement Fund: This fund was established in 2009 to account for specific revenues from the State of Washington, which are restricted by state law for trial court improvements and for payment of judge salaries.

The 2021-22 adopted budget includes a transfer of \$20,000 each year to the General Fund in support of the judge's salary. A projected 2022 ending balance of \$11,600 is retained for future uses.

Other Funds

Real Estate Excise Tax (REET) Funds: Separate funds were established to administer the 0.5% excise tax collected on the sale of real estate (REET). The first 0.25% is intended to fund construction projects, such as street improvements, new street construction, park land acquisition and park improvements. The second 0.25% is eligible for the same type of expenditures as the first 0.25%, with the exception of park land acquisition.

Projected REET revenues are just over \$2 million annually. \$2.2 million is transferred to the street fund each year in support of street capital projects and related debt service, leaving an expected fund balance of nearly \$600,000 at the end of 2022.

LIFT Grant: Established in 2010, this fund monitors the revenues received from the State of Washington for our Local Infrastructure Financing Tool (LIFT) grant. This grant is a maximum of \$1 million per year for up to 25 years, depending on the City's qualifying activity each year. These revenues can only be spent on eligible capital projects within the Revenue Development Area (RDA) with the intention to encourage business growth in that area.

The City is expected to continue to receive the full award of \$1 million per year. As a result, the 2021-22 adopted budget includes those revenues and the related allocation to street fund projects in the RDA.

Debt Service Funds

Debt service funds account for the accumulation of resources for and the payment of general long-term debt principal and interest, in accordance with the official debt payment schedules.

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|------------------------|-----------|------------|-----------|-----------|-----------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Voted Debt Service | 774,896 | - | 21,353 | - | - | - | 0.0 % |
| Non-Voted Debt Service | 3,740,619 | 3,980,340 | 3,751,807 | 3,722,070 | 3,588,790 | (258,270) | -6.5 % |

Voted Debt Service: This fund tracks debt payable that voters have approved to be funded through an additional property tax levy.

No budget is included for 2021-22, as the final outstanding Library bonds were paid in 2019.

Non-Voted Debt Service: This fund accounts for principal and interest payments related to debt authorized by City Council.

The 2021-22 adopted biennial budget includes about \$3.7 million in 2021 and \$3.6 million in 2022 for scheduled repayment of Council authorized debt. After the 2021-22 principal payments are made, the remaining debt is down to \$13.9 million from \$91.1 million in 2009 and is scheduled to be fully paid by year end 2028.

Other Funds

Capital Project Funds

Capital project funds are used to track project revenues and expenditures for all non-utility capital projects, including Streets, Parks and Facility projects. Because projects can span multiple years, it is useful to segregate them from ongoing operations.

In the table below, the 2020 adjusted budget includes unspent carryover budget from the previous year, as well as any grants or other external funding received. The 2021-22 budgets reflect only new City monies available for projects. This results in a very normal and large reduction when comparing the 2020 and 2021 budgets.

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|---------------------------------|------------|------------|------------|-----------|-----------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Street Capital | 21,998,532 | 42,257,169 | 13,292,972 | 7,719,580 | 8,534,770 | (33,547,891) | -81.7 % |
| Parks Capital | 7,564,469 | 7,439,095 | 3,477,041 | 1,012,340 | 473,290 | (6,341,755) | -86.4 % |
| Facility Capital (Civic Center) | 545,464 | 876,368 | 85,069 | 462,000 | - | (414,368) | -47.3 % |

Street Capital: This fund includes administration, repairs and construction of streets, as well as contributes monies towards debt service on bonds and loans used for street projects. The Streets Capital Facility Plan (CFP) is a cornerstone for identifying the capital projects to fund.

The 2021-22 adopted budget includes \$1.1 million annually of Tier 1 funds for repair and replacement on local streets. There is another \$3.8 million budgeted over the biennium for capital projects, including \$1 million for eligible LIFT grant projects. The specific projects are listed in the Capital Projects section.

Parks Capital: This fund contains expenditures relating to capital additions or improvements for parks and park facilities. Similar to streets, the Parks Capital Facility Plan (CFP) is the basis for identifying the capital projects to fund. Parks projects are financed by one-tenth of a 1% dedicated sales tax revenue, impact fees and grant proceeds.

The 2021-22 adopted budget includes a total of \$715,000 for capital projects. The specific projects are listed in the Capital Projects section. While there are additional capital monies available in this fund, the focus over the next biennium will be to finish up some larger projects already underway and tackle a few smaller projects. The 2022 ending balance of about \$1.4 million will be allocated to projects in future years.

Facility Capital: This fund accounts for all projects related to the City's facilities.

The 2021-22 adopted budget includes \$362,000 in 2021 for capital projects, including \$262,000 towards the HVAC system at the Activity Center and \$100,000 for an automated gate and card reader system at the Parks and Facilities Yard. An ending balance of \$1.7 million remains set aside by Council for costs related to the planned public safety building.

Other Funds

Enterprise Funds

Enterprise funds are used for government operations that are operated in a manner similar to a business, where the cost of providing the service is intended to be covered through user charges. Both operations and capital projects are included, providing a wholistic view of each fund.

The following table shows the funds in this category and the expenditure budget for each. For Water, Wastewater and Stormwater, the 2020 adjusted budget includes unspent carryover capital project budgets from the previous year. The 2021-22 budget reflects ongoing operations and only new City monies available for capital projects. This results in a very normal and large reduction when comparing the 2020 and 2021 budgets.

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|-----------------------|------------|------------|------------|------------|------------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Sanitation | 444,638 | 538,364 | 410,788 | 227,260 | 229,620 | (311,104) | -57.8 % |
| Water | 8,895,166 | 15,148,956 | 8,914,701 | 9,139,260 | 9,522,060 | (6,009,696) | -39.7 % |
| Wastewater | 13,754,004 | 47,019,407 | 16,223,600 | 15,854,790 | 16,301,730 | (31,164,617) | -66.3 % |
| Stormwater | 8,057,503 | 21,409,397 | 7,130,714 | 11,179,120 | 6,581,550 | (10,230,277) | -47.8 % |
| Pioneer Park Pavilion | 338,479 | 358,939 | 208,542 | 355,040 | 357,460 | (3,899) | -1.1 % |

Sanitation: This fund is responsible for the operations, maintenance and debt service expenses of the gas migration system at the inactive landfill. Revenues of \$21.78 per utility account per year support these expenses.

The 2021-22 adopted budget reflects the cost of ongoing operations.

Water: This fund accounts for all activities related to the City's water utility, including administration, billing and collections, operations, maintenance and repairs, engineering and construction. Both operating and capital costs are completely funded by user charges and system development charges.

The 2021-22 adopted budget incorporates the cost of ongoing operations, including routine baseline adjustments for contractual and other non-discretionary costs. Also included is \$3.8 million for capital projects, which are listed in the Capital Projects section.

Wastewater: This fund accounts for all activities related to the City's wastewater utility (aka sewer utility), including administration, billing and collections, operations, maintenance and repairs, engineering and construction. Both operating and capital costs are completely funded by user charges and system development charges.

The 2021-22 adopted budget incorporates the cost of ongoing operations, including routine baseline adjustments for contractual and other non-discretionary costs. Also included is \$7.2 million for capital projects, which are listed in the Capital Program section.

Other Funds

Stormwater: This fund accounts for all activities related to the City's stormwater utility, including administration, billing and collections, operations, maintenance and repairs, engineering and construction. Both operating and capital costs are completely funded by user charges and system development charges.

The 2021-22 adopted budget incorporates the cost of ongoing operations, including a routine baseline adjustments for contractual and other non-discretionary spending. Also included is \$4.2 million for capital projects, which are listed in the Capital Projects section.

Pioneer Park Pavilion: This fund accounts for all aspects of operating the City's Pioneer Park Pavilion. The pavilion portion of the building is used for wedding receptions, reunions and other contracted events. The leased portion of the building is a restaurant. The goal is that both buildings are completely funded by user charges. Activities of the fund include administration, billing and collections, operations, repairs and maintenance, construction and debt service.

The 2021-22 adopted budget reflects the cost of ongoing operations. The facility continues to move toward self-supporting status and is budgeted to end 2022 with a \$51,000 cash balance.

Internal Service Funds

Internal service funds are established for operations that provide city-wide services to all departments. Similar to Enterprise funds, they are operated in a business-like manner, except the users are other City departments. The cost of each internal service fund is passed on to the using departments on a cost reimbursement basis.

The following tables shows the specific funds and the expenditure budget for each.

| | 2019 | 2020 | 2020 | 2021 | 2022 | 2020 vs 2021 | |
|----------------------------|-----------|------------|-----------|-----------|-----------|--------------|----------|
| | Actual | Adj Budget | Prel YE | Budget | Budget | \$ Change | % Change |
| Equipment Rental & Replace | 2,804,231 | 3,092,541 | 2,138,796 | 2,569,940 | 2,581,740 | (522,601) | -16.9 % |
| Insurance | 2,083,418 | 2,159,438 | 2,269,861 | 2,300,960 | 2,354,620 | 141,522 | 6.6 % |
| Info Tech & Communication | 4,259,143 | 6,253,754 | 4,680,984 | 4,250,720 | 3,972,720 | (2,003,034) | -32.0 % |
| Healthcare Insurance | 8,143,574 | 8,528,182 | 8,114,256 | 8,532,160 | 8,533,120 | 3,978 | 0.0 % |
| Facility Maintenance | 2,371,300 | 2,497,303 | 2,189,435 | 2,421,350 | 2,441,510 | (75,953) | -3.0 % |

Equipment Rental & Replacement: This fund accounts for the cost of maintaining and replacing City vehicles and ancillary equipment. Assessments are paid by City departments based on the number and type of vehicles and equipment used.

The 2021-22 adopted budget reflects the cost of ongoing operations and vehicle replacement program. It a capital budget of \$1.7 million for vehicle replacements per the 10-year replacement schedule.

Other Funds

Insurance: This fund pays for premiums, claims and deductibles related to the City's unemployment, workers compensation (L&I), liability and property damage components of our self-insurance program. Assessments are made to other City funds and departments based on the number of hours worked, which is the same method used to calculate the premiums. If actual costs are less than the department assessments, the difference remains in the fund to build a reserve.

The 2021-22 adopted budget is built on rates charged to other divisions sufficient to maintain the targeted fund balance level of 1.5 times incurred but not reported claims (IBNR).

Information Technology & Communication: This fund accounts for the technology and communications needs of the City. Assessments are made to departments are largely based on the number computers and laptops used, with some exceptions for department specific items.

The 2021-22 adopted budget reflects the cost of ongoing operations, including baseline adjustments for the increasing cost of software support.

Healthcare Insurance: Since 2006, the City has been self-insured (with a stop loss provision) for medical, dental and vision benefits. This fund pays for the related claims, stop loss premiums, and administrative costs for these benefits. Actuaries help to establish rates for employees and dependents. These rates then become the assessments made to all departments. If actual expenditures are less than departmental assessments, the difference remains in the fund to build a reserve.

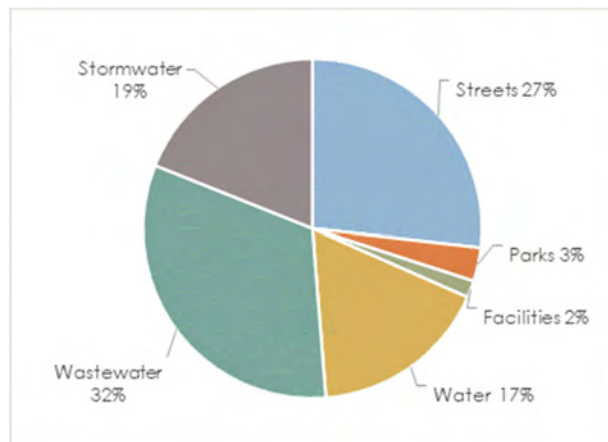
An actuarial assessment of the fund indicates that current 2020 rates are sufficient for 2021. A strong indicator is that the fund continues to have sufficient reserves to cover four to six months of claims paid. A tentative 3% increase is included for 2022, which will be re-evaluated during the mid-biennium review.

Facility Maintenance: The fund accounts for facility maintenance and custodial costs, including a long-term systematic approach to repair and replacement of mechanical equipment and other assets in City buildings and facilities. Department assessments are based on square footage.

The 2021-22 adopted budget reflects the cost of ongoing operations.

Capital Projects

The 2021-22 adopted budget includes investments in the City's capital needs as outlined below.



| | 2021 Adopted Budget | 2022 Adopted Budget | 2021-2022 Adopted Budget |
|-------------------------------|---------------------------|---------------------------|--------------------------------|
| Streets | 2,805,000 | 3,195,000 | 6,000,000 |
| Parks | 505,000 | 210,000 | 715,000 |
| Facilities | 362,000 | - | 362,000 |
| Water | 1,838,000 | 2,000,000 | 3,838,000 |
| Wastewater | 3,540,000 | 3,700,000 | 7,240,000 |
| Stormwater | 3,290,000 | 952,500 | 4,242,500 |
| Total Capital Projects | 12,340,000 | 10,057,500 | 22,397,500 |

Capital Projects—Streets

| | 2021 Adopted | 2022 Adopted |
|-------------------------------------|------------------|------------------|
| WSU Frontage Impvmts Phase 4A | 500,000 | - |
| WSU Frontage Impvmts Phase 4B | - | 600,000 |
| Inter Ave Road Rehabilitation | - | 200,000 |
| 21st St SE Road Improvements | - | 100,000 |
| 9th St SW; 15th to 31st | 100,000 | 100,000 |
| 43rd Ave SE - Meridian Overlay | 300,000 | - |
| 13th St SE Widening-31st Ave SE | 50,000 | - |
| Street Repair & Replacement | 750,000 | 550,000 |
| Traffic Calming Program | - | 50,000 |
| Annual Sidewalk Link & Repair | - | 70,000 |
| 26th St NW Main Replacement | 35,000 | - |
| 23rd Ave SE (Meridian-9th) | 265,000 | - |
| ADA Transition Plan - Retrofits | 75,000 | 75,000 |
| SR 167 & Meridian Interchange | - | 450,000 |
| Wildwood Park Dr (31st-26th) | 230,000 | - |
| Downtown Street Rehab & Restoration | 500,000 | 1,000,000 |
| Total Projects | 2,805,000 | 3,195,000 |
| Funding Sources: | | |
| LIFT Grant | 1,000,000 | 1,000,000 |
| Street Fund | 1,805,000 | 2,195,000 |
| Total Funding Sources | 2,805,000 | 3,195,000 |

Capital Projects

Capital Projects—Parks

| | 2021 Adopted | 2022 Adopted |
|---|----------------|----------------|
| Skate Park Improvements | - | 20,000 |
| Parks Equipment-Minor Projects | 50,000 | 50,000 |
| Green City-Tree City USA | 30,000 | 30,000 |
| Van Lierop Park Playground | 300,000 | - |
| Wildwood Park Parking Lot Lighting | - | 50,000 |
| Veteran's Park Irrigation | - | 60,000 |
| Peach Park Playground Replacement | 125,000 | - |
| Total Projects | 505,000 | 210,000 |
| Funding Source: Parks Capital Fund | 505,000 | 210,000 |

Capital Projects—Facilities

| | 2021 Adopted | 2022 Adopted |
|--------------------------------|----------------|--------------|
| Activity Center HVAC | 262,000 | - |
| Parks Yard Gate & Card Readers | 100,000 | - |
| Total Projects | 362,000 | - |
| Funding Sources: | | |
| REET | 262,000 | - |
| Street Fund | 100,000 | - |
| Total Funding Sources | 362,000 | - |

Capital Projects—Water

| | 2021 Adopted | 2022 Adopted |
|-------------------------------------|------------------|------------------|
| System Improvements Water | 250,000 | 250,000 |
| Risk & Resiliency Certification | 30,000 | - |
| 10th St SE Line Replacement | 100,000 | 400,000 |
| Reservoir Recoating-39th Ave | - | 150,000 |
| Seismic Retrofit Reservoir 39th | - | 1,200,000 |
| Salmon Spring PH 3 Main Replacement | 1,458,000 | - |
| Total Projects | 1,838,000 | 2,000,000 |
| Funding Source: Water Fund | 1,838,000 | 2,000,000 |

Capital Projects

Capital Projects—Wastewater

| | 2021 Adopted | 2022 Adopted |
|---|------------------|------------------|
| 10th St SE Line Replacement | 400,000 | - |
| SR512 Crossing 14thAve SE to 5th | 175,000 | 1,195,000 |
| Secondary Clarifier No. 3 | 940,000 | 1,000,000 |
| System Improvements Sewer | 500,000 | 500,000 |
| Inflow-Infiltration Reduction | 300,000 | 300,000 |
| Aging Equipment Replacement | 500,000 | 500,000 |
| W Pioneer Line Replacement; 18th-19th | - | 205,000 |
| Cross Valley Interconnection | 175,000 | - |
| Clarks Creek Pump Station Replacement | 550,000 | - |
| Total Projects | 3,540,000 | 3,700,000 |
| Funding Source: Wastewater Utility | 3,540,000 | 3,700,000 |

Capital Projects—Stormwater

| | 2021 Adopted | 2022 Adopted |
|---|------------------|----------------|
| 19th Ave SE Culvert Modification | 40,000 | - |
| Clarks Creek ELODEA Management | 150,000 | 150,000 |
| ST 4th St Storm Extension | 2,830,000 | 532,500 |
| System Improvements Storm | 250,000 | 250,000 |
| City-Wide Storm Pond Fencing | 20,000 | 20,000 |
| Total Projects | 3,290,000 | 952,500 |
| Funding Source: Stormwater Utility | 3,290,000 | 952,500 |

Motel Tax

Lodging Tax Advisory Board Recommendations

| Organization | 2018 Awarded | 2019 Awarded | 2020 Awarded | 2021 Requested | 2021 Awarded |
|---|------------------|------------------|-----------------|-------------------|-----------------|
| Arts Downtown | 60,000 | 60,000 | 55,000 | 64,300 | 56,675 |
| Daffodil Bowl | - | 6,000 | 6,000 | - | - |
| Friends of the Riverwalk | - | - | 5,000 | 10,000 | 5,000 |
| NW Sinfonietta | 20,000 | 20,000 | 25,000 | 25,000 | 25,000 |
| Puyallup Antique District Association | 33,000 | 33,000 | 25,000 | 40,000 | - |
| Puyallup Historical Society @ MM | 50,000 | 50,000 | 53,800 | 52,800 | 52,800 |
| Puyallup Main Street Association | 95,000 | 102,000 | 112,000 | 150,200 | 140,375 |
| Puyallup Sumner Chamber of Commerce | 155,000 | 155,000 | 243,000 | 329,728 | 237,255 |
| Travel Tacoma / Sports Commission | 120,000 | 120,000 | 120,000 | 100,000 | 93,675 |
| Daffodil Festival | 35,000 | 35,000 | 35,000 | - | 35,000 |
| Fred Oldfield Center | 15,000 | 15,000 | 15,000 | 30,000 | 15,000 |
| Subtotal Organizations | 583,000 | 596,000 | 694,800 | 802,028 | 660,780 |
| City Initiated Requests | | | | | |
| Permanent Outdoor Art Purchase | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Rediscover Puyallup Destination Marketing | | | | 40,000 | 40,000 |
| Puyallup Public Library - Book Festival | 40,000 | 40,000 | 40,000 | - | |
| Pioneer Park Pavilion - Floor Refinishing | | | 45,000 | - | |
| Library hosted PuliCon | 5,000 | | | - | |
| Pioneer Park Pavilion - Sun Shades/Floors | 110,000 | | | - | |
| PVSC - Turf Conversion | 302,374 | | | | |
| PVSC - Field Lighting | | 1,482,319 | | | |
| Meridian Cross Street Banner | | 191,600 | | | |
| Subtotal City Initiated | 482,374 | 1,738,919 | 110,000 | 65,000 | 65,000 |
| Grand Total | 1,065,374 | 2,334,919 | 804,800 | 867,028 | 725,780 |

Community Funding

Advisory Committee Recommendations

| Program | 2021 Request | 2021 Award |
|--|----------------|----------------|
| All Saints Community Services | 5,000 | 4,500 |
| Communities in Schools of Puyallup | 15,000 | 7,500 |
| Emergency Food Network | 10,000 | - |
| Helping Hand House | 145,000 | 105,000 |
| Mi Casa LLC (Affordable Housing) | 25,000 | 15,000 |
| MultiCare – Good Samaritan DV | 12,000 | 12,000 |
| Nourish Pierce County (Allocated to Pierce College Food Bank Only) | 2,000 | 500 |
| Pierce College Foundation | 5,000 | 3,500 |
| Puyallup Food Bank | 15,000 | 9,000 |
| The Salvation Army | 60,000 | - |
| Rebuilding Hope! Sexual Assault Center for PC | 10,000 | - |
| St. Francis House | 20,000 | 20,000 |
| Total of Funds Requested for 2021 | 324,000 | 177,000 |

Department Requests

Requests by Department & Fund

| Description | One-Time | Requested | | Request | | Comments |
|--|------------|-----------|------------------|-------------|---------|-------------------------------------|
| | or Ongoing | Year | Amount | FTE | Status | |
| GENERAL FUND | | | | | | |
| Development & Permitting Services | | | | | | |
| Engineering | | | | | | |
| Associate Engineer | Ongoing | 2022 | 130,514 | 1.00 | No | |
| DPS Total | | | 130,514 | 1.00 | | |
| Finance | | | | | | |
| Utility Billing | | | | | | |
| Security Enhancements for UB Counter | One-Time | 2022 | 26,000 | | No | |
| | | | 26,000 | | | |
| Legal | | | | | | |
| Upgrade Admin Clerk from PT to FT | Ongoing | 2021 | 61,486 | 1.00 | No | |
| Associate City Attorney | Ongoing | 2021 | 141,948 | 1.00 | Yes | Approved for 2022 |
| Legal Total | | | 203,434 | 2.00 | | |
| Library | | | | | | |
| Staff service desk for second floor | One-Time | 2022 | 25,000 | | No | |
| 24/7 Holds locker | One-Time | 2021 | 50,000 | | No | |
| Library Total | | | 75,000 | | | |
| Municipal Court | | | | | | |
| Community Court Case Manager | Ongoing | 2021 | 81,596 | 0.75 | Yes | |
| Court Clerk | Ongoing | 2021 | 90,265 | 1.00 | Yes | Approved for 2022 |
| Court Commissioner | Ongoing | 2021 | 43,680 | | No | \$21,840 to augment pro tem in 2022 |
| Municipal Court Total | | | 215,541 | 1.75 | | |
| Parks & Recreation | | | | | | |
| Cemetery | | | | | | |
| Asphalt Repair | Ongoing | 2022 | 50,000 | | No | |
| Maintenance Worker II - Cemetery | Ongoing | 2022 | 110,022 | 1.00 | Yes | |
| Parks | | | | | | |
| Stander EK Mower - 2 quantity | One-Time | 2021 | 22,000 | | Yes | |
| 12 months seasonal staff | Ongoing | 2021 | 52,210 | | Partial | \$21,840 for 6 months in 2021 |
| Parks & Facilities Total | | | 234,232 | 1.00 | | |
| GENERAL FUND Total Requests | | | 884,721 | 5.75 | | |
| OTHER FUNDS | | | | | | |
| Parks & Recreation | | | | | | |
| Parks & Facilities | | | | | | |
| Automated Gate & Card Readers for Yard | One-Time | 2021 | 100,000 | | Yes | |
| Facilities | | | | | | |
| HVAC System at Puyallup Activity Center | One-Time | 2021 | 262,000 | | Yes | |
| Maintenance Worker II - Facilities | Ongoing | 2022 | 110,022 | 1.00 | No | |
| Parks & Facilities Total | | | 472,022 | 1.00 | | |
| Information Technology | | | | | | |
| Upgrade Skype Phone System to Teams | One-Time | 2021 | 143,000 | | No | |
| Information Technology Total | | | 143,000 | | | |
| OTHER FUND Total Requests | | | 615,022 | 1.00 | | |
| Total Requests | | | 1,499,743 | 6.75 | | |

City of Puyallup

Community Photo
Contest

Submission by
Patrick Ward

